

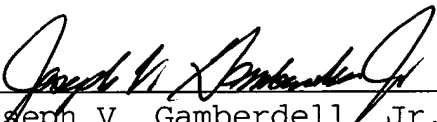
III. REMARKS

1. Claims 1-54 remain in the application.
2. Applicants appreciate the indication that claims 1-46 and 48-54 are allowed.
3. Claim 47 has been amended to add the final step of when the audio signal is coded on the basis of a predicted signal in the selected coding method. Applicants respectfully submit that claim 47 is allowable.

For all of the foregoing reasons, it is respectfully submitted that all of the claims now present in the application are clearly novel and patentable over the prior art of record, and are in proper form for allowance. Accordingly, favorable reconsideration and allowance is respectfully requested. Should any unresolved issues remain, the Examiner is invited to call Applicants' attorney at the telephone number indicated below.

The Commissioner is hereby authorized to charge payment for any fees associated with this communication or credit any over payment to Deposit Account No. 16-1350.

Respectfully submitted,


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14 November 2005
Date

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CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service on the date indicated below as first class mail in an envelope addressed to the Commissioner of Patents, P.O. Box 1450, Alexandria VA 22313-1450.

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